

E-FILING FORM 2290, HEAVY HIGHWAY VEHICLE USE TAX

Differences Between The Paper and Electronic Processes

Q. Are paper filed Form 2290s handled any differently than those e-filed?

A. Yes, there are differences in the processing of paper returns verses electronically filed returns. Paper returns are processed manually. If a paper return is filed containing duplicate vehicle identification numbers (VINs), manual procedures make it easy to identify and correct the error. Paper returns can be filed multiple times and are generally accepted. Paper filers will receive a hard copy stamped Schedule 1.

Electronically filed returns can be submitted more than once. However, if the second return is filed for the same EIN and tax period, listing the same VIN number and category shown in the first position of the Schedule1, it will be rejected. This is to ensure taxes are only paid once on each vehicle. Electronically submitted returns/Schedule 1 VINs cannot be corrected through additional electronic filing. You must submit a paper copy of the electronic return in order to make corrections to the VINs. Electronic filers will receive an electronic version of the Schedule 1 *containing a watermark* of the e-file logo in the background.

Filing Requirements

Q. If I purchase a new vehicle and want to register it with the DMV right away, am I required to produce a stamped Schedule 1 before I can register the vehicle?

A. No proof of payment is required for a newly purchased vehicle, if you present the state with a copy of the bill of sale showing that the vehicle was purchased within the last 60 days. However, you still must file a return and pay any tax due. See *When To File* on page 3 of the [2290 Instructions](#) ?

If you e-file your Form 2290, you will receive an electronic version of the Schedule 1 *containing a watermark* of the e-file logo in the background.

Q. If I e-file my original Form 2290 return, can I e-file subsequent 2290 returns?

A. Yes, you can e-file subsequent 2290 returns. However, you should only include the new VINs not included on the original return. Including VINs from a previously filed return may cause the balance due field to reflect more than what you actually owe for the new vehicles. This could result in overpayment. Including only those new VINs will ensure accurate balance due amounts.

Q. When should I file a Form 2290?

A. Form 2290 must be filed for each month a taxable vehicle is first used on public highways during the current tax period. The *current period* begins July 1 and ends June 30 of the following year. Form 2290 must be filed by the last day of the month following the month of first use (as shown in the chart on Page 3 of the Form [2290 Instructions](#), “When To File”).

Example: If your vehicle is placed on the road on or after July 1, 2007 you must file Form 2290 by August 31, 2007.

Multiple e-Filing

Q. Am I limited in the number of Form 2290s I can e-file in a given year?

A. You may file as many Form 2290s as you like. However, consolidating as many affected VINs as is possible (for the same tax period) on one return will save you money on electronic filing fees, minimize errors, and ensure accurate calculations.

Q. If I purchase a new vehicle after I have e-filed my Form 2290 for the current period, should I re-file the original Form 2290 and simply add the new vehicle to the Schedule 1?

A. No. If you e-file Form 2290 listing vehicles you currently own on the Schedule 1, then subsequently purchase a new vehicle, you must file a *new* Form 2290 listing only the new vehicles. You may file that Form 2290 anytime between the first (1st) and last day of the month following the first day/month the vehicle is used on public highways.

Example: You e-file Form 2290 August 15, 2007 and purchase a new vehicle September 3, 2007 (placing it on the road in the month of September). You must file a new Form 2290 before the end of the month of October. You should list only those new VINs not included on the original return. Since the new vehicle was put on the road after the beginning of the current tax period (July 1), the 2290 return will reflect a different tax period (i.e., September 1, 2007 – June 30, 2008). Therefore the tax due will reflect a prorated amount covering a shorter tax period.

Q. Using the above Example (purchasing a new vehicle September 3), if I purchase an additional new vehicle on October 1, do I have to wait until November 1 to file Form 2290 registering the second vehicle? Or can I include the additional new vehicle on the same tax return as the September purchase?

A. No, you don't have to wait until November 1 to register the second vehicle, but you will need to file a separate Form 2290 for that vehicle. Since it was placed on the road in a different month than the previous vehicle, it will reflect a different tax period and different pro-rated tax amount.

Error Handling

Q. If I make an error on my e-filed Form 2290, how do I correct it?

A. If you make a mistake on an e-filed return that has been *accepted* by the IRS, you will need to make corrections via a paper Form 2290. There is no provision for making corrections electronically.

Q. What should I do if my electronically filed return is rejected for duplication?

A. If your return is rejected as a duplicate, you should check to make sure the VINs listed are correct and not duplications from a previous filing. If you made an error, correct it and resubmit the return.

If you are trying to submit corrections to VINs listed on a previously filed and accepted return, you will need to file a paper return and indicate “amended”. If the new VIN is totally different from what was listed on the original return/Schedule 1, you must explain why the VIN you are including is different.

Q. When submitting my Form 2290 return, I received an on-line *duplicate filing* error. Why did this happen?

A. When you submitted your return the system detected that you had already filed a return under the same EIN, for the same tax period, for the same vehicle(s) and/or for the same VIN category. Check your return to ensure that you are registering new vehicles only and that the information you input is correct.

Q. What kind of corrections to my e-filed return can be made electronically?

A. The only corrections that can be made electronically are those submitted to correct the weight or mileage category.

Ensuring Accurate Tax Balances

Q. How can I ensure my vehicle use tax is calculated correctly?

A. When filing Form 2290 include only those VINs representing vehicles not included on a previously filed Form 2290. Double check your form to ensure the category and tax period (as shown in the chart on Page 3 of the Form [2290 Instructions](#) , “When To File”) are reflected correctly.